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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----	:	Chapter 11
In re:	:	
	:	
DANA CORPORATION, <i>et al.</i>,	:	Case No. 06-10354 (BRL)
	:	(Jointly Administered)
Debtors.	:	
-----	:	Honorable Burton R. Lifland

NOTICE OF APPEAL

José Angel Valdez (“Valdez”), by his attorneys, pursuant to 28 U.S.C. § 158(a)(1) and Rule 8001 of the Federal Rules of Bankruptcy Procedure, hereby appeals to the United States District Court for the Southern District of New York from the Order Confirming Third Amended Joint Plan of Reorganization of Debtors and Debtors in Possession, entered in these bankruptcy proceedings on December 26, 2007 [Docket No. 7509] (the “Order”), a copy of which is attached hereto as Exhibit A.

The other parties to the Order from which Mr. Valdez appeals are: (a) Dana Corporation and its related debtor affiliates and subsidiaries, the above-captioned debtors; (b) the Official Committee of Unsecured Creditors; (c) the Official Committee of Non-Union Retired Employees; (d) the Office of the United States Trustee for the Southern District of New York; (e) the Ad Hoc Committee of Bondholders; (f) the Retiree Committee; (g) the United Automobile, Aerospace and Agricultural Implement Workers of America; (h) the United Automobile, Aerospace and Agricultural Implement Workers of America and United Steel, Paper and Forestry, Rubber, Manufacturing, Energy Allied Industrial and Service Workers International

Union; (i) Centerbridge Partners, LP; (j) Ogre Holdings, Inc. f/k/a Acraline Products, Inc.; (k) the Ad Hoc Committee of Asbestos Personal Injury Claimants; (l) the Indiana Department of Environmental Management; (m) Pine Tree Independent School District, Longview Independent School District, County of Harrison and Hallsville Independent School District; (n) Dallas County and Gregg County; (o) SEIU Pension Plans Master Trust, West Virginia Laborers' Pension Trust Fund and Plumbers and Pipefitters National Pension Fund; and (p) the United States of America on behalf of the Internal Revenue Service. The names, addresses and telephone numbers of those parties' respective attorneys are as follows:

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By: /s/ Joseph D. Frank
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CERTIFICATE OF SERVICE

I, Joseph D. Frank, an attorney, hereby certify that on **January 4, 2008**, a copy of the foregoing **Notice of Appeal** was served upon all parties who are currently on the Court's Electronic Mail Notice List by operation of the Court's Electronic Filing System. A copy also was served this day upon the parties listed on the attached Service List via electronic mail (if available) or via facsimile.

By: /s/ Joseph D. Frank

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